IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventor(s)

Maik RABE et al.

Serial No.

10/537,955

Filed

December 13, 2005

For

MAGNETO-RESISTIVE LAYER SYSTEM AND SENSOR

ELEMENT HAVING THIS LAYER SYSTEM

Examiner

Allison Bernstein

Art Unit

2824

Confirmation No.

1384

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Clifford A. Ulrich

REPLY UNDER 37 C.F.R. § 1.116

SIR:

In response to the Final Office Action of February 28, 2008, kindly amend the above-captioned application without prejudice as follows:

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

Remarks begin on page 5 of this paper.